

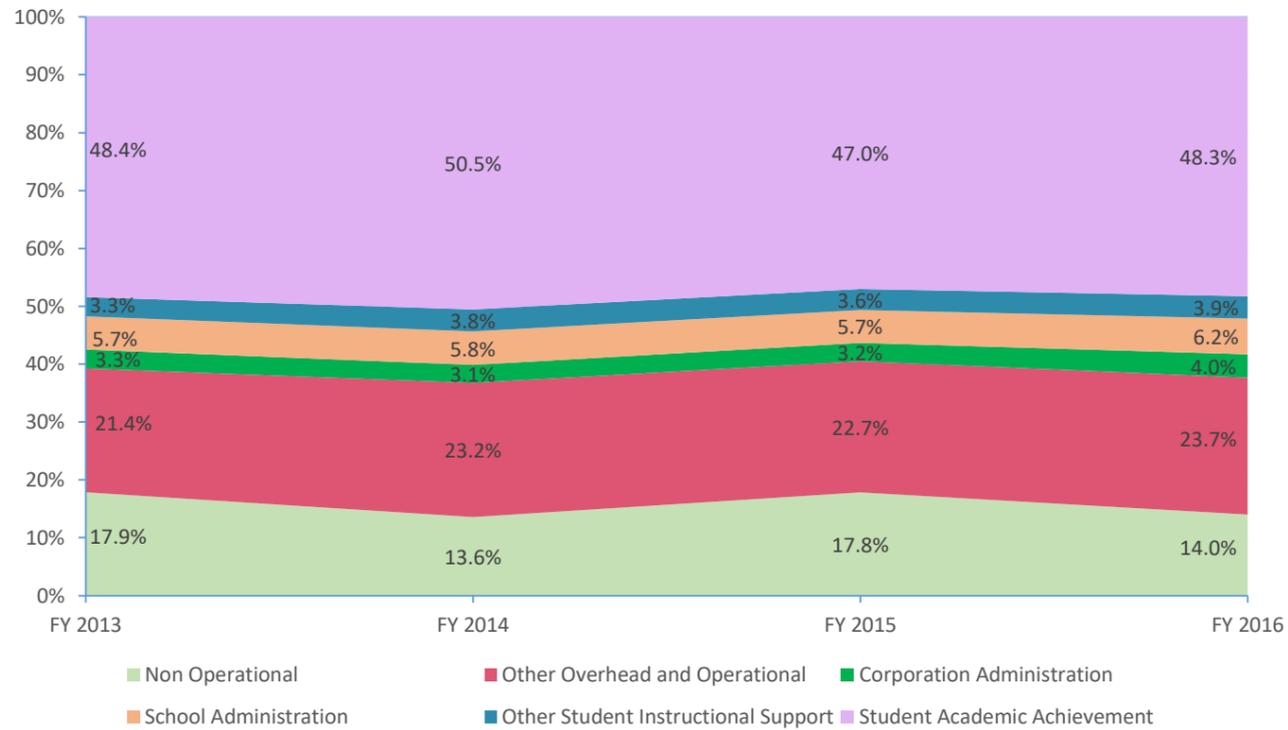
School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,964,263	52.1%	\$11,653,063	55.4%	\$10,907,261	48.4%	\$11,197,747	50.5%	\$11,016,221	47.0%	\$10,946,457	48.3%
Student Instructional Support	\$1,293,866	6.2%	\$1,788,202	8.5%	\$2,040,658	9.1%	\$2,123,867	9.6%	\$2,181,516	9.3%	\$2,275,106	10.0%
Total	\$12,258,129	58.3%	\$13,441,265	63.9%	\$12,947,920	57.5%	\$13,321,613	60.1%	\$13,197,736	56.3%	\$13,221,563	58.3%

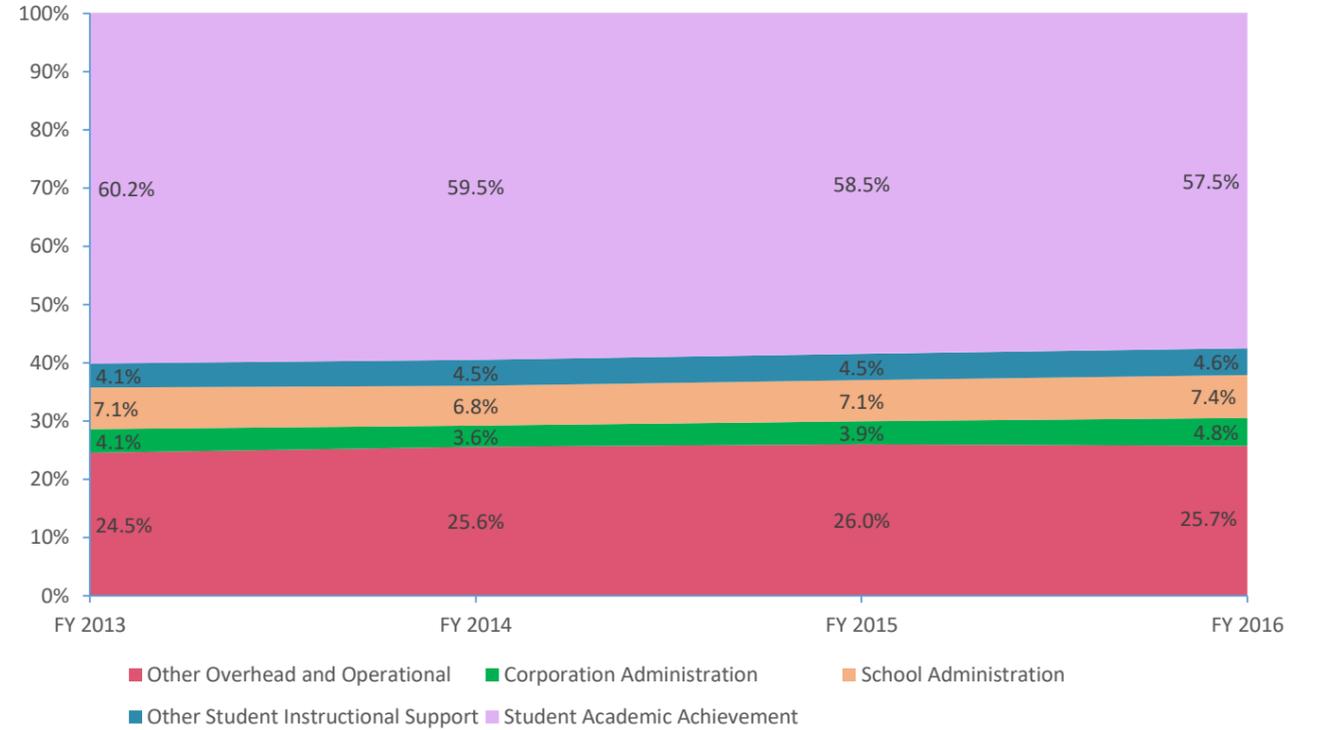
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,797,923	22.8%	\$5,223,650	24.8%	\$5,558,274	24.7%	\$5,823,065	26.3%	\$6,054,229	25.8%	\$6,279,989	27.7%
Non Operational	\$3,968,479	18.9%	\$2,378,500	11.3%	\$4,023,832	17.9%	\$3,007,240	13.6%	\$4,180,359	17.8%	\$3,177,734	14.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,766,402	41.7%	\$7,602,150	36.1%	\$9,582,106	42.5%	\$8,830,304	39.9%	\$10,234,588	43.7%	\$9,457,723	41.7%

Grand Total	\$21,024,532	\$21,043,415	\$22,530,026	\$22,151,918	\$23,432,324	\$22,679,286
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$9,125	\$133,743	\$439,264	\$228,063	2399.4%	70.5%	-48.1%
11100	Regular Programs	Elementary	\$2,924,341	\$4,132,691	\$3,347,077	\$3,485,231	19.2%	-15.7%	4.1%
11200	Regular Programs	Middle/Junior High	\$1,425,822	\$1,988,460	\$1,806,650	\$1,830,769	28.4%	-7.9%	1.3%
11300	Regular Programs	High School	\$1,806,677	\$2,317,601	\$1,964,484	\$2,006,128	11.0%	-13.4%	2.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$41,411	\$49,344	\$45,681	NA	10.3%	-7.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$53,954	\$56,486	\$40,410	\$41,115	-23.8%	-27.2%	1.7%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$5,703	\$34,893	\$39,527	\$40,126	603.6%	15.0%	1.5%
11470	Regular Programs	Vocational Education - Business Education	\$397	\$48,671	\$109,876	\$59,998	15021.9%	23.3%	-45.4%
11490	Regular Programs	Vocational Education - Industrial Education B	\$37,476	\$39,803	\$43,226	\$44,296	18.2%	11.3%	2.5%
11510	Regular Programs	Vocational Education - Cooperative Education	\$145,670	\$8,208	\$17,985	\$47,348	-67.5%	476.9%	163.3%
11520	Regular Programs	Vocational Education - Area School Participation	\$57,211	\$3,300	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$20,076	\$0	\$0	NA	-100.0%	NA
11610	Regular Programs	Alternative Education Programs - Elementary	\$0	\$18,192	\$0	\$0	NA	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$59,153	\$46,149	\$43,354	\$44,592	-24.6%	-3.4%	2.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,104	\$21,397	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,214	\$43,217	\$29,593	NA	-16.0%	-31.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$883,116	\$265,750	\$98,628	\$115,026	-87.0%	-56.7%	16.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$33,939	\$0	\$0	NA	-100.0%	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$17,733	\$0	\$0	NA	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$73,089	\$93,942	NA	NA	28.5%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$3,664	\$0	\$0	NA	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$1,605	\$5,059	\$0	\$603	-62.4%	-88.1%	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$123,020	\$172,692	\$180,937	NA	47.1%	4.8%
12520	Special Programs	Culturally Different - Compensatory	\$26,201	\$0	\$28,248	\$15,968	-39.1%	NA	-43.5%
12610	Special Programs	Learning Disability	\$0	\$681,675	\$765,048	\$796,507	NA	16.8%	4.1%
12710	Special Programs	Equal Opportunity At Risk	\$100,755	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$58,940	\$96,973	\$76,337	NA	29.5%	-21.3%
12900	Special Programs	Other Special Programs	\$4,975	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$6,938	\$0	\$0	\$0	-100.0%	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$26,000	\$47,944	\$13,886	\$16,374	-37.0%	-65.8%	17.9%
16100	Remediation	Remediation Testing	\$80,185	\$60,463	\$3,389	\$0	-100.0%	-100.0%	-100.0%
16200	Remediation	Preventive Remediation	\$16,612	\$17,394	\$1,166	\$1,133	-93.2%	-93.5%	-2.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$169,164	\$201,514	\$192,631	NA	13.9%	-4.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$44,048	\$383,709	\$410,879	\$394,202	794.9%	2.7%	-4.1%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$101,218	\$6,750	\$8,169	\$6,908	-93.2%	2.3%	-15.4%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$900	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$258,861	\$235,439	NA	NA	-9.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$81,196	\$54,211	\$61,200	\$78,854	-2.9%	45.5%	28.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$34,800	\$3,241	\$0	NA	-100.0%	-100.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$5,042	\$5,788	NA	NA	14.8%
22220	Instruction	Library/Media Services - School Library	\$225,223	\$181,829	\$113,527	\$150,508	-33.2%	-17.2%	32.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$23,547	\$52,437	NA	NA	122.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$10,290	\$173	\$12,792	NA	24.3%	7279.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$291,269	\$392,406	\$395,777	NA	35.9%	0.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$250,700	\$223,462	\$340,130	\$221,352	-11.7%	-0.9%	-34.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$5,380	\$6,658	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$573,269	\$0	\$0	\$0	-100.0%	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$28,144	\$0	\$0	NA	-100.0%	NA
Student Academic Achievement Total			\$8,964,054	\$11,653,063	\$11,016,221	\$10,946,457	22.1%	-6.1%	-0.6%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$75,834	\$75,970	NA	NA	0.2%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$40,047	\$2,545	\$0	NA	-100.0%	-100.0%

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Lakeland School Corporation (4535)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21220	Students	Guidance Services - Counseling Services	\$171,228	\$305,926	\$413,119	\$443,576	159.1%	45.0%	7.4%
21310	Students	Health Services - Service Area Direction	\$400	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$29,258	\$51,506	\$169,689	\$166,678	469.7%	223.6%	-1.8%
21390	Students	Health Services - Other Health Services	\$2,625	\$7,865	\$5,730	\$5,576	112.4%	-29.1%	-2.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$91,150	\$183,107	\$183,217	NA	101.0%	0.1%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$421	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$819,538	\$1,276,736	\$1,317,407	\$1,387,745	69.3%	8.7%	5.3%
24900	School Administration	Other Support Services - School Admin.	\$0	\$14,550	\$14,086	\$12,344	NA	-15.2%	-12.4%
Student Instructional Support Total			\$1,023,049	\$1,788,202	\$2,181,516	\$2,275,106	122.4%	27.2%	4.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$15,100	\$15,893	\$17,870	\$10,873	-28.0%	-31.6%	-39.2%
23120	General Administration	Board of Education - Service Area Assistants	\$33,363	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$28,800	\$67,677	\$9,437	\$120,667	319.0%	78.3%	1178.7%
23160	General Administration	Board of Education - Promotion Expenses	\$2,549	\$1,065	\$6,250	\$7,341	188.0%	589.4%	17.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$19,985	\$4,202	\$3,724	\$15,682	-21.5%	273.2%	321.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$230,442	\$302,876	\$275,847	\$302,737	31.4%	0.0%	9.7%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$4,435	\$197	NA	NA	-95.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$11,356	\$12,936	\$15,831	NA	39.4%	22.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$35,470	\$235,704	\$359,879	\$340,256	859.3%	44.4%	-5.5%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$6,518	\$6,143	\$4,937	NA	-24.3%	-19.6%
25150	Central Services	Fiscal Services - Payroll Services	\$59,673	\$14,197	\$24,817	\$42,396	-29.0%	198.6%	70.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$179	\$234	\$228	NA	27.2%	-2.9%
25199	Central Services	Fiscal Services - Other - Other	\$525	\$0	\$0	\$0	-100.0%	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$490	\$364	NA	NA	-25.7%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$4,825	\$36,000	NA	NA	646.1%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$3,723	\$1,596	\$5,570	NA	49.6%	249.0%
25750	Central Services	Personnel Services - Health Services	\$19,928	\$75	\$13,062	\$11,073	-44.4%	14664.0%	-15.2%
25890	Central Services	Other Technology Services	\$0	\$7,536	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,751	\$100	\$100	\$902	-48.5%	801.7%	801.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,298,234	\$1,547,318	\$1,832,879	\$1,835,642	41.4%	18.6%	0.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$154,349	\$48,593	\$87,377	\$179,263	16.1%	268.9%	105.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$84,146	\$86,078	\$106,019	\$143,216	70.2%	66.4%	35.1%
26499	Category not Specified	Other - 2007 Account Code	\$10,257	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$7,449	\$5,056	\$2,194	\$1,720	-76.9%	-66.0%	-21.6%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$6,667	\$4,099	\$2,075	NA	-68.9%	-49.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$199,853	\$127,591	\$102,883	\$84,139	-57.9%	-34.1%	-18.2%
27010	Student Transportation	Service Area Direction	\$47,076	\$78,497	\$77,445	\$79,162	68.2%	0.8%	2.2%
27100	Student Transportation	Vehicle Operation	\$436,337	\$746,905	\$889,068	\$874,522	100.4%	17.1%	-1.6%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$297,602	\$459,595	\$400,255	\$317,148	6.6%	-31.0%	-20.8%
27400	Student Transportation	Purchase of School Buses	\$302,408	\$166,511	\$257,264	\$363,376	20.2%	118.2%	41.2%
27500	Student Transportation	Insurance on Buses	\$54,848	\$36,727	\$18,116	\$28,206	-48.6%	-23.2%	55.7%
27700	Student Transportation	Contracted Transportation Services	\$134,420	\$211,887	\$293,010	\$283,682	111.0%	33.9%	-3.2%
27900	Student Transportation	Other Student Transportation Services	\$10,848	\$30,070	\$14,027	\$15,822	45.8%	-47.4%	12.8%
27910	Student Transportation	Bus Driver Training	\$3,072	\$3,445	\$2,968	\$2,255	-26.6%	-34.5%	-24.0%
31100	Food Services Operations	Service Area Direction	\$0	\$43,023	\$47,940	\$77,594	NA	80.4%	61.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$357,463	\$392,025	\$471,333	\$473,748	32.5%	20.8%	0.5%
31300	Food Services Operations	Food Delivery	\$435,680	\$0	\$0	\$0	-100.0%	NA	NA
31400	Food Services Operations	Food Purchases	\$0	\$457,428	\$426,807	\$438,359	NA	-4.2%	2.7%
31900	Food Services Operations	Other Food Services	\$798	\$105,135	\$278,899	\$165,009	20576.6%	56.9%	-40.8%
Overhead and Operational Total			\$4,282,425	\$5,223,650	\$6,054,229	\$6,279,989	46.6%	20.2%	3.7%
Non Operational									
33300	Category not Specified	Civic Services	\$0	\$283	\$5,574	\$50	NA	-82.4%	-99.1%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
33950	Other Community Services	Step Ahead	\$19	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$0	\$450	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$738,010	\$0	\$2,415	\$12,585	-98.3%	NA	421.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$0	\$133,325	\$1,483,396	\$1,021,234	NA	666.0%	-31.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$377,723	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$34,200	\$11,766	\$148,936	NA	335.5%	1165.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$65,210	\$85,310	\$82,436	\$84,488	29.6%	-1.0%	2.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$631,076	\$582,090	\$1,014,796	\$806,636	27.8%	38.6%	-20.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$32,087	\$62,705	\$9,192	\$15,398	-52.0%	-75.4%	67.5%
51100	Principal on Debt	Bonds	\$376,272	\$427,947	\$114,172	\$0	-100.0%	-100.0%	-100.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$429,358	\$0	\$0	\$0	-100.0%	NA	NA
52200	Interest on Debt	Temporary Loans	\$70,586	\$108,306	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,591,623	\$566,160	\$1,456,513	\$1,086,406	-31.7%	91.9%	-25.4%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$100	\$2,000	NA	NA	1900.0%
Non Operational Total			\$3,934,240	\$2,378,500	\$4,180,359	\$3,177,734	-19.2%	33.6%	-24.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$60,516	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,785	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$91,548	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$11,477	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$553,550	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$77,111	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$135,927	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,722	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$374	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,212,528	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$161,782	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$264,882	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,040	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$4,485	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$632	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$599	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$169,129	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$23,508	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$22,169	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,820,763	\$0	\$0	\$0	NA	NA	NA